

## § 270.187a

packaging, if pertinent), so that the taxable price on any date may be readily ascertained.

(b) *Copies of price announcements.* The manufacturer shall retain a copy of each general announcement which he issues within his organization or to the trade about establishment or change of large cigar wholesale prices. If the copy does not show the actual date when issued it shall be annotated to show that information and it shall also be annotated to show the date on which a copy was submitted to the Associate Director (Compliance Operations) in accordance with § 270.202(b).

(Approved by the Office of Management and Budget under control number 1512-0365)

[T.D. ATF-40, 42 FR 5001, Jan. 26, 1977, as amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. ATF-307, 55 FR 52743, Dec. 21, 1990]

### **§ 270.187a Record of sale prices of large cigars removed on or after January 1, 1991.**

Every manufacturer of tobacco products who removes large cigars from the factory shall keep such records as are necessary to establish and verify the price for which the cigars are sold, in accordance with § 270.22a. The record shall be a continuing one of each brand and size of cigar so that the sale price on which the tax is based may be readily ascertained.

[T.D. ATF-307, 55 FR 52743, Dec. 21, 1990]

## INVENTORIES AND REPORTS

### **§ 270.201 Inventories.**

Every manufacturer of tobacco products shall make true and accurate inventories on Form 3067, which inventories shall include all tobacco products and tobacco on hand required to be accounted for in the records kept under this part. The manufacturer shall make such an inventory at the time of commencing business, which shall be the effective date of the permit issued upon original qualification under this part; at the time of transferring ownership; at the time of changing the location of his factory to a different region; at the time of concluding business; and at such other time as any ATF officer may require. Each inventory shall be prepared in duplicate, and

## 27 CFR Ch. I (4-1-97 Edition)

shall be subject to verification by an ATF officer. The original of each such inventory shall be submitted to the regional director (compliance), and the duplicate shall be retained by the manufacturer.

(Approved by the Office of Management and Budget under control number 1512-0358)

(72 Stat. 1422, 1423, as amended; 26 U.S.C. 5721, 5741)

[T.D. 6871, 31 FR 35, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. ATF-232, 51 FR 28081, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

### **§ 270.202 Reports.**

(a) *Monthly report.* Every manufacturer of tobacco products shall make a report on Form 3068, in duplicate, for each month and for any portion of a month during which he engages in such business. Such report shall be made regardless of whether any operations or transactions occurred during the month or portion of a month covered therein. The report for a month or portion of a month in which business is commenced or is concluded shall be conspicuously marked "Commencing Report" or "Concluding Report," respectively. The original of the report shall be submitted to the regional director (compliance) not later than the 20th day of the month succeeding the month covered therein, and the duplicate shall be retained by the manufacturer. Each report shall show, for the period covered, the total quantity of tobacco products:

- (1) Manufactured,
- (2) Received in bond,
- (3) Received by return to bond,
- (4) Disclosed by inventory as an overage,
- (5) Removed subject to tax,
- (6) Removed in bond,
- (7) Otherwise disposed of without determination of tax,
- (8) Disclosed by inventory as a shortage, and
- (9) On hand, in bond, beginning of and end of month.

(b) *Report of wholesale prices of large cigars removed before January 1, 1991.* Every manufacturer of tobacco products who removes large cigars from his factory, and who issues announcements